have purchased or otherwise acquired the possession of the property; *Provided*, that no person shall have any allowance, or deduction, on account of property aliened, or transferred as aforesaid, unless such alienation, transfer, or mutation of possession, shall take place on or before the first day of April in every year, after the first day of April next, and unless notice thereof shall be given to the commissioners of the tax, county commissioners, or mayor and city council of Baltimore, in which such property shall have been last charged; *And provided also*, that no person shall be entitled to any such deduction, on account of any such change of property which shall take place in the present year, unless by judgment or decree executed before the first day of April.

Sec. 20. *And be it enacted*, That the said commissioners, or mayor and city council, shall meet on the first Monday of June, or as soon thereafter as practicable, and shall sit during ten consecutive days, if necessary, to hear and determine the complaints and appeals of any persons who may think themselves grieved by their property being overvalued by any assessor, or by the commissioners, and if any person shall apprehend himself or herself injured by the valuation of his or her property, and shall thereof complain to the said commissioners, or mayor and city council, they shall, at the time of their sitting to hear appeals, examine any person or persons in their discretion, and the party complaining, on oath, or affirmation, as the case may be, touching the particulars or value of such property, and upon due examination or knowledge thereof, abate or increase the said valuation, and a certificate of such abatement or increase shall forthwith deliver, or cause to be delivered, to the collector, who shall levy and collect the rate from such persons according to such abatement or increase.

Sec. 21. *And be it enacted*, That the commissioners, or mayor and city council aforesaid, shall have power to call the several assessors before them at the